

-- Schedule 19 --
DEDUCTIONS FROM REVENUE

This schedule outlines deductions from revenue for the account numbers of 6450 to 6459 of the uniform chart of accounts. These accounts are described on pages 4109 and 4110 of the "Nursing Home Accounting And Reporting Manual". Deductions from revenue are amounts which should be subtracted from revenues to determine net realized revenues. Such deductions are not expenses.

	Revenue Deductions For Period
1. Bad Debts.....	\$ _____
2. Charity Service.....	_____
Daily Service And Special Service Contractual Adjustments	
3. Medicare.....	\$ _____
4. Medicaid.....	_____
5. Other.....	_____
<u>Other Deductions From Revenue (Describe)</u>	
6. _____	\$ _____
7. _____	_____
8. _____	_____
9. TOTAL DEDUCTIONS FROM REVENUES	\$ _____

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INSTRUC IS FOR
Schedule 20
DAILY PATIENT SERVICE EXPENSE

This schedule is for uniform accounts 7100 and 7220 which are described on pages 4100 to 4102 of the "Nursing Home Accounting And Reporting Manual".

Lines 1 to 5 - SALARIES AND WAGES

See the "Instruction Booklet", Section 500 - Reporting Of Salary And Wage Expense - for more details on completing these lines.

Standard Reporting Instructions

- Line 1 - Expense For Productive Hours Worked. Report the accrued expense of salaries and wages for productive hours worked by employees only. Do not include the expense for contracted or purchased services. The expense for the premium wage rate paid for overtime hours should be reported in this Line 1.
- Line 2 - Productive Hours Worked. Report the number of accrued productive hours worked by employees which are related to the reported expense. Overtime hours worked should be reported as one hour for each hour worked. Make sure to include hours worked for salaried employees.
- Line 3 - Expense For Non-Productive Hours. Report the accrued expense of salaries and wages for non-productive hours (or paid time-off) of employees. See "Instruction Booklet", Sections 503 to 506, for more details on this expense item.
- Line 4 - Non-Productive Hours. Report the number of non-productive hours or paid time-off hours which are related to the reported non-productive expense.

Items To Note

- Government Facilities. Government facilities may use the cash method of accounting, in lieu of the accrual method, for reporting expenses.
- Accrued Hours. When reporting accrued salary expense, remember to also accrue the hours related to the salary expense.
- Special Payments To Employees. Some providers make payments to employees which are not related to any specific number of hours. For example, such payments could be a regular flat allowance for uniforms, an annual Christmas bonus, or an annual longevity bonus. The expense for these special payments should be reported with 'Employee Fringe Benefit Expense' on Schedule 28, Line 16. Do not report these expenses in Line 3 of Schedules 20 to 27 (Expense For Non-Productive Hours).
- Director Of Nursing. The director of nursing salary expense and hours should be reported in this Schedule 20.
- In this Schedule 20, only report expenses assignable to daily patient services of the Title XIX nursing home provider.

Round all amounts to whole numbers.

Lines 6 and 7 - PURCHASED SERVICES

Enter the accrued expenses for purchased services and the related accrued hours provided by the purchased services.

Line 8 - PURCHASED LAUNDRY SERVICES FOR DIAPERS/UNDERPADS

Enter the accrued expenses for outside purchased services to launder diapers and underpads. Include any rental charge for diapers or underpads provided by the laundry.

Lines 9 to 12 - DETAILED SUPPLY GROUPS

Lines 9 to 12 require medical supply expenses to be segregated into the four major groups as listed. Section 800 of the "Instruction Booklet" provides more detail on these supply expenses. Include both disposable and reusable items.

Itemizing Estimates. If a provider does not maintain expense accounts for certain supply groups, then the expense for these groups can be estimated at the facility's option. Use one of the estimation techniques or a similar technique as described on Schedule 20A.

If a specific account is maintained for a supply expense, then the reported expense should be from the account (e.g. oxygen gas). The facility may, at its option, analyze all supply expenses for the cost reporting period in order to determine the expense for each supply group.

Schedule 20A provides a worksheet for two estimation techniques; only one technique needs to be utilized. Over-the-counter drugs should also be included in and separately identified in the estimation if such drug expenses are included in the facility's general medical supply expense account(s). Merely pencil in another line in the worksheet for over-the-counter drugs.

Line 13 - OVER THE COUNTER DRUGS

To the extent possible, enter all expenses incurred by the nursing home for over-the-counter drugs. As a minimum tolerance level, the Department will consider reporting errors or omissions totaling up to \$1000 or \$10 per bed (whichever is greater) as not being significant.

Note - Daily patient service expense not related to the nursing home operation must (1) be reported on Schedule 27 - other cost centers or (2) be excluded from this cost report. If excluded, also exclude related fringe benefit expense from Schedule 28.

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DAILY PATIENT SERVICE EXPENSE

Uniform Account Number	7100-A Registered Nurses	7100-B Licensed Practical Nurses	7100-C Nurse Aides And Assistants	7100-D Ward Clerks	7100-E Total Expense For Reporting Period
<u>SALARIES AND WAGES</u>					
1. Expense For Productive Hours Worked	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
2. Productive Hours Worked	_____ Hr	_____ Hr	_____ Hr	_____ Hr	_____ Hr
3. Expense For Non-Productive Hours	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
4. Non-Productive Hours	_____ Hr	_____ Hr	_____ Hr	_____ Hr	_____ Hr
5. Total Salary And Wage Expense	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>PURCHASED SERVICES</u>					
	Registered Nurses	Licensed Practical Nurses	Nurse Aides And Assistants	Other (Describe)	
6. Expense For Purchased Services	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
7. Purchased Service Hours Provided	_____ Hr	_____ Hr	_____ Hr	_____ Hr	_____ Hr
<u>SUPPLIES AND OTHER EXPENSES</u>					Total Hours _____ Hr

- INCONTINENCY SUPPLIES
8. Purchased Laundry Service For Diapers/Underpads (Vendor _____) \$ _____ (8)
9. Diapers, Underpads, and Other Paper & Cloth Incontinency Supplies (9)
10. Catheter & Bladder Irrigation Supplies and Other Incontinency Apparatuses _____ (10)
- OXYGEN 11. Oxygen Gas (Include oxygen supplies and cylinder rental at Line 12) (11)
- OTHER 12. Other Medical Supplies, Personal Comfort Supplies & Minor Medical Equipment _____ (12)
13. Over The Counter Drugs (13)
14. Other (Describe) _____ (14)
15. _____ (15)

16. TOTAL DAILY PATIENT SERVICE EXPENSE \$ _____

WORKSHEET FOR ITEMIZING

-- EXAMPLE -- -- EXAMPLE -- MEDICAL & PERSONAL COMFORT SUPPLIES -- EXAMPLE -- -- EXAMPLE --

Technique A
Major Vendor Analysis

Analyze purchase invoices from only major vendors of medical supplies. Identify and accumulate the expenses for each group of supply items listed below. Retain the worksheets.

If large medical supply inventories are held, also analyze the beginning and ending inventories for the cost reporting period.

If a facility had large beginning or ending payables to medical supply vendors -and- charges the expense account when invoices are paid, then this Technique A may provide a better estimate than Technique B. Make sure to analyze outstanding payable invoices.

Complete the schedule below to determine the net other and unidentified medical supply expense.

(A) Total Expenses Per Facility's Accounts
(Medical supplies, personal supplies,
minor medical equipment, oxygen) \$ 32,500

SUBTRACT: Identified Expenses

9. Diapers, underpads, and
other paper/cloth incontinency supplies (14,700)

10. Catheter & bladder irrigation supplies
and other incontinency apparatuses (1,200)

11. Oxygen gas only (900)

Other medical supplies,
12. NET: personal comfort supplies, \$ 15,700
& minor medical equipment
Line A -less-
Lines 9, 10, 11

Technique B
Sample Period Analysis

Analyze at least three contiguous months of charges to the facility's expense accounts for medical supplies, personal comfort supplies, and minor medical equipment. Classify the expenses from these three months into the expense groups listed below. If large medical supply inventories are held, also analyze the beginning and ending inventories for the three month period (if available). Based on these sample months, proportionately distribute the total expenses for the supplies among the listed groups of medical supplies. Retain the posting worksheets for the account analysis.

Complete the following schedule to proportionately distribute expenses based on the sample period's supply expenses.

	(A) Expense From Sample Months	(B) Percent To Total	(C) Distribution Of Total Expense
9. Diapers, underpads, and other paper/cloth incontinency supplies	\$ 3,200 9A	.400 9B $9A \div 13A$	\$ 13,000 9C $9B \times 14C$
10. Catheter & bladder irrigation supplies and other incontinency apparatuses	300 10A	.038 10B $10A \div 13A$	1,235 10C $10B \times 14C$
11. Oxygen gas only	200 11A	.025 11B $11A \div 13A$	813 11C $11B \times 14C$
12. Other medical supplies, personal comfort supplies & minor medical equipment	4,300 12A	.538 12B $12A \div 13A$	17,485 12C $12B \times 14C$
13. Total Sample Months' Expenses	\$ 8,000 13A	1.00 13B	
14. Total Supply Expenses Per Facility's Accounts (Medical supplies, personal comfort supplies, minor medical equipment, oxygen)			\$ 32,500 14C

-- EXAMPLE -- -- EXAMPLE -- -- EXAMPLE -- -- EXAMPLE --

-- Schedule 20A --
**WORKSHEET FOR ITEMIZING
 MEDICAL & PERSONAL COMFORT SUPPLIES**

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 Date Appr. 03/26/85
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**Technique A
 Major Vendor Analysis**

Analyze purchase invoices from only major vendors of medical supplies. Identify and accumulate the expenses for each group of supply items listed below. Retain the worksheets.

If large medical supply inventories are held, also analyze the beginning and ending inventories for the cost reporting period.

If a facility had large beginning or ending payables to medical supply vendors -and- charges the expense account when invoices are paid, then this Technique A may provide a better estimate than Technique B. Make sure to analyze outstanding payable invoices.

Complete the schedule below to determine the net other and unidentified medical supply expense.

(A) Total Expenses Per Facility's Accounts
 (Medical supplies, personal supplies,
 minor medical equipment, oxygen) \$ _____

SUBTRACT: Identified Expenses

9. Diapers, underpads, and
 other paper/cloth incontinency supplies (_____)

10. Catheter & bladder irrigation supplies
 and other incontinency apparatuses (_____)

11. Oxygen gas only. (_____)

12. NET: Other medical supplies,
 personal comfort supplies, \$ _____
 & minor medical equipment
 Line A -less-
 Lines 9, 10, 11

TRANSFER ABOVE AMOUNTS TO
 CORRESPONDING LINES ON SCHEDULE 20

**Technique B
 Sample Period Analysis**

Analyze at least three contiguous months of charges to the facility's expense accounts for medical supplies, personal comfort supplies, and minor medical equipment. Classify the expenses from these three months into the expense groups listed below. If large medical supply inventories are held, also analyze the beginning and ending inventories for the three month period (if available). Based on these sample months, proportionately distribute the total expenses for the supplies among the listed groups of medical supplies. Retain the posting worksheets for the account analysis.

Complete the following schedule to proportionately distribute expenses based on the sample period's supply expenses.

	(A) Expense From Sample Months	(B) Percent To Total	(C) Distribution Of Total Expense
9. Diapers, underpads, and other paper/cloth incontinency supplies	\$ _____ 9A	9A ÷ 13A 9B	\$ _____ 9C 9B X 14C
10. Catheter & bladder irrigation supplies and other incontinency apparatuses	_____ 10A	10A ÷ 13A 10B	_____ 10C 10B X 14C
11. Oxygen gas only	_____ 11A	11A ÷ 13A 11B	_____ 11C 11B X 14C
12. Other medical supplies, personal comfort supplies & minor medical equipment	_____ 12A	12A ÷ 13A 12B	_____ 12C 12B X 14C
13. Total Sample Months' Expenses	\$ _____ 13A	1.00 13B	
14. Total Supply Expenses Per Facility's Accounts (Medical supplies, personal comfort supplies, minor medical equipment, oxygen)			\$ _____ 14C

Transfer above Column C amounts to
 corresponding lines on Schedule 20
 Do not transfer line 14C.

INSTR. JNS FOR
Schedules 21 - 22 - 23 - 24
SPECIAL SERVICE EXPENSE

Schedule 21, 22, 23 and 24 are for uniform accounts 7221 to 7238 which are described on pages 4102 to 4107 of the "Nursing Home Accounting And Reporting Manual". The uniform account number for each service is shown in the parenthesis above each cost center.

Lines 1 to 5 - SALARIES AND WAGES

Complete as instructed for nurses in Schedule 20. Specific instructions are in the "Instruction Booklet", Section 500 - Reporting Of Salary And Wage Expense. When reporting accrued salary expense, remember to also accrue the hours related to that salary expense.

Enter the total accrued salary expense by each type of special service. To the extent possible, distribute the salary expense and the related hours worked between billable and non-billable services.

Lines 6 To 9 PURCHASED SERVICES

Enter the accrued purchased service expense. To the extent possible, distribute the expenses and the related accrued hours between billable and non-billable services.

Only non-billable purchased service hours need to be reported. Facilities should report all hours related to non-billable purchased service expense in order that the expense may be included in the reimbursement rate for the facility. If necessary, reasonable and supportable estimates of hours may be acceptable.

Lines 10 To 14 SUPPLY EXPENSE

Enter the expenses for supplies and describe the expense or enter the nursing home's descriptive account title.

FOOTNOTE

Enter the amount of non-billable purchased service expense which was reported on Line 8-but- for which no hours were reported on Line 9. Nursing homes should attempt to determine and to report all non-billable purchased service hours at Line 9.

PHARMACY SERVICES - Over-The-Counter Drugs at Line 11

To the extent possible, enter all expenses incurred by the nursing home's pharmacy for over-the-counter drugs. Expenses for over-the-counter drugs should be entered either (1) on Line 11 of Pharmacy Services in Schedule 21, or (2) on Line 13 of Daily Patient Services in Schedule 20. As a minimum tolerance level, the Department will consider reporting errors totaling up to \$1000 per year or \$10 per bed per year (whichever is greater) as not being significant for this item.

BILLABLE AND NON-BILLABLE SERVICES

Salary and purchased service expense, along with the related hours, should be distributed between billable and non-billable services. If actual expense or statistical data is not available to make this distribution, reasonable and supportable estimates are acceptable.

Billable Services. Billable services are those types of medical services which can be separately billed to the Title XIX program by the professional medical provider. Generally, professional medical services provided directly to individual residents are the type of services which can be billed separately to Title XIX. The expense for such services should be reported as billable expenses even if the Title XIX program and/or private pay residents are not actually charged separately for the service.

Non-Billable Services. Non-billable services are generally those services provided to the facility as a whole or which are not separately billable to the Title XIX program. These could include but are not limited to medical director, pharmacy consultant, OTR consultant, and social worker.

SCHEDULE 24 - OTHER SPECIAL SERVICE EXPENSE

Schedule 24 is an "open" schedule for reporting any special services which are not specifically listed in Schedules 21, 22 or 23. Expenses and hours for the following services should be reported in Schedule 24.

Speech And Hearing Therapy	Volunteer Coordinator
Dental Care	
Psychotherapy Care	
Chiropractic Care	
Podiatry Care	
Respiratory Care	
Special Duty Nursing	
Activity Director	

Describe any other type of special service which may be reported.

Schedule 24 provides space for three services. Attach additional sheets if more than three services are to be reported.

Note - Special service expense not related to the nursing home operation must (1) be reported on Schedule 27 - other cost centers or (2) be excluded from this cost report. If excluded, also exclude related fringe benefit expense from Schedule 28.

ROUND ALL AMOUNTS TO WHOLE NUMBERS

OFFICIAL

-- Schedule 21 --
SPECIAL SERVICE EXPENSE

TYPE OF SERVICE SERVICE CODE	LABORATORY 7221	RADIOLOGY 7222	PHARMACY 7223
<u>SALARIES AND WAGES</u>			
1A. Expense For Productive Hours Worked - BILLABLE	\$ _____	\$ _____	\$ _____
2A. Productive Hours Worked - BILLABLE	_____ HR	_____ HR	_____ HR
1B. Expense For Productive Hours Worked - NONBILLABLE	\$ _____	\$ _____	\$ _____
2B. Productive Hours Worked - NONBILLABLE	_____ HR	_____ HR	_____ HR
3. Total Expense For Non-Productive Hours	\$ _____	\$ _____	\$ _____
4. Total Non-Productive Hours	_____ HR	_____ HR	_____ HR
5. Total Salary And Wage Expense.	\$ _____	\$ _____	\$ _____
<u>PURCHASED SERVICES</u>			
6. Purchased Service Expense - BILLABLE	\$ _____	\$ _____	\$ _____
7. Purchased Service Hours - BILLABLE (Optional)	_____ HR	_____ HR	_____ HR
8. Purchased Service Expense - NONBILLABLE.	\$ _____	\$ _____	\$ _____
9. Purchased Service Hours - NONBILLABLE . . .	_____ HR	_____ HR	_____ HR
<u>SUPPLY AND OTHER EXPENSE (Describe)</u>			
10. Legend Drugs	\$ _____	\$ _____	\$ _____ Drugs
11. Over The Counter Drugs	_____	_____	_____ O.T.C.
12. _____	_____	_____	_____
13. _____	_____	_____	_____
14. _____	_____	_____	_____
15. TOTAL EXPENSES	\$ _____	\$ _____	\$ _____
16. FOOTNOTE - For Lines 8 and 9 above, amount of non-billable purchased service expense with no related hours reported.	\$ _____	\$ _____	\$ _____
17. For Departmental Use	_____	_____	_____

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-- Schedule 22 --
SPECIAL SERVICE EXPENSE

TYPE OF SERVICE SERVICE CODE	PHYSICAL THERAPY 7224	OCCUPATIONAL THERAPY 7226	PHYSICIAN 7230
<u>SALARIES AND WAGES</u>			
1A. Expense For Productive Hours Worked - BILLABLE	\$ _____	\$ _____	\$ _____
2A. Productive Hours Worked - BILLABLE _____ HR	_____ HR	_____ HR	_____ HR
1B. Expense For Productive Hours Worked - NONBILLABLE	\$ _____	\$ _____	\$ _____
2B. Productive Hours Worked - NONBILLABLE _____ HR	_____ HR	_____ HR	_____ HR
3. Total Expense For Non-Productive Hours	\$ _____	\$ _____	\$ _____
4. Total Non-Productive Hours _____ HR	_____ HR	_____ HR	_____ HR
5. Total Salary And Wage Expense.	\$ _____	\$ _____	\$ _____
<u>PURCHASED SERVICES</u>			
6. Purchased Service Expense - BILLABLE	\$ _____	\$ _____	\$ _____
7. Purchased Service Hours - BILLABLE (Optional) _____ HR	_____ HR	_____ HR	_____ HR
8. Purchased Service Expense - NONBILLABLE.	\$ _____	\$ _____	\$ _____
9. Purchased Service Hours - NONBILLABLE . . . _____ HR	_____ HR	_____ HR	_____ HR
<u>SUPPLY AND OTHER EXPENSE (Describe) _____</u>			
10. _____	\$ _____	\$ _____	\$ _____
11. _____	_____	_____	_____
12. _____	_____	_____	_____
13. _____	_____	_____	_____
14. _____	_____	_____	_____
15. TOTAL EXPENSES	\$ _____	\$ _____	\$ _____
16. <u>FOOTNOTE</u> - For Lines 8 and 9 above, amount of non-billable purchased service expense with no related hours reported.	\$ _____	\$ _____	\$ _____
17. For Departmental Use _____	_____	_____	_____

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-- Schedule 23 --
SPECIAL SERVICE EXPENSE

TYPE OF SERVICE SERVICE CODE	SOCIAL SERVICES 7235	RECREATIONAL ACTIVITIES 7236	RELIGIOUS SERVICES 7664
<u>SALARIES AND WAGES</u>			
1A. Expense For Productive Hours Worked - BILLABLE	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
2A. Productive Hours Worked - BILLABLE	<u>-0-</u> HR	<u>-0-</u> HR	<u>-0-</u> HR
1B. Expense For Productive Hours Worked - NONBILLABLE	\$ _____	\$ _____	\$ _____
2B. Productive Hours Worked - NONBILLABLE	_____ HR	_____ HR	_____ HR
3. Total Expense For Non-Productive Hours	\$ _____	\$ _____	\$ _____
4. Total Non-Productive Hours	_____ HR	_____ HR	_____ HR
5. Total Salary And Wage Expense.	\$ _____	\$ _____	\$ _____
<u>PURCHASED SERVICES</u>			
6. Purchased Service Expense - BILLABLE	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
7. Purchased Service Hours - BILLABLE (Optional)	<u>-0-</u> HR	<u>-0-</u> HR	<u>-0-</u> HR
8. Purchased Service Expense - NONBILLABLE.	\$ _____	\$ _____	\$ _____
9. Purchased Service Hours - NONBILLABLE	_____ HR	_____ HR	_____ HR
<u>SUPPLY AND OTHER EXPENSE (Describe)</u>			
10. _____	\$ _____	\$ _____	\$ _____
11. _____	_____	_____	_____
12. _____	_____	_____	_____
13. _____	_____	_____	_____
14. _____	_____	_____	_____
15. TOTAL EXPENSES	\$ _____	\$ _____	\$ _____
16. <u>FOOTNOTE</u> - For Lines 8 and 9 above, amount of non-billable purchased service expense with no related hours reported.	\$ _____	\$ _____	\$ _____
17. For Departmental Use	_____	_____	_____

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OTHER TYPES OF SPECIAL SERVICE EXPENSE

DESCRIBE TYPE OF SERVICE (Leave Blank) SERVICE CODE				
<u>SALARIES AND WAGES</u>				
1A. Expense For Productive Hours Worked - BILLABLE	\$	\$	\$	\$
2A. Productive Hours Worked - BILLABLE	HR	HR	HR	HR
1B. Expense For Productive Hours Worked - NONBILLABLE	\$	\$	\$	\$
2B. Productive Hours Worked - NONBILLABLE	HR	HR	HR	HR
3. Total Expense For Non-Productive Hours	\$	\$	\$	\$
4. Total Non-Productive Hours	HR	HR	HR	HR
5. Total Salary And Wage Expense.	\$	\$	\$	\$
<u>PURCHASED SERVICES</u>				
6. Purchased Service Expense - BILLABLE	\$	\$	\$	\$
7. Purchased Service Hours - BILLABLE (Optional)	HR	HR	HR	HR
8. Purchased Service Expense - NONBILLABLE.	\$	\$	\$	\$
9. Purchased Service Hours - NONBILLABLE	HR	HR	HR	HR
<u>SUPPLY AND OTHER EXPENSE (Describe)</u>				
10. _____	\$	\$	\$	\$
11. _____				
12. _____				
13. _____				
14. _____				
15. TOTAL EXPENSES	\$	\$	\$	\$
16. <u>FOOTNOTE</u> - For Lines 8 and 9 above, amount of non-billable purchased service expense with no related hours reported.	\$	\$	\$	\$
17. For Departmental Use				

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INSTRUCTIONS FOR
Schedule 25
GENERAL SERVICE EXPENSES

This schedule is for uniform accounts 7550 to 7555 which are described on pages 4114 to 4116 of the "Nursing Home Accounting And Reporting Manual".

Lines 1 to 5 - SALARIES AND WAGES

Same as previous schedules.

Lines 6 and 7 - DIETICIAN CONSULTANT

Report dietician consultant purchased services at lines 6 and 7.

Line 8 - PURCHASED SERVICE EXPENSE

Report purchased service expenses.

Line 9 to 18 - SUPPLY AND OTHER EXPENSE

Enter the amounts for supply and other expenses and describe the expense or enter the nursing homes's descriptive account title. All equipment repairs should be reported in 'Plant Operation and Maintenance'.

UTILITY EXPENSE - SEE SCHEDULE 29

Report heating fuel and utility expense in Schedule 29.
Do not report such expenses in 'Plant Operation and Maintenance'.

Round all amounts to whole numbers.